



# Board Agenda Item 41

DATE: June 16, 2026

TO: Board of Supervisors

SUBMITTED BY: John Zaroni, Sheriff-Coroner-Public Administrator

SUBJECT: Budget Resolutions Increasing Appropriations and Revenues

RECOMMENDED ACTION(S):

1. **Adopt Budget Resolution increasing FY 2025-26 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's Org 31113204 in the amount of \$257,173 (4/5 vote);**
2. **Adopt Budget Resolution increasing FY 2025-26 appropriations and estimated revenues for Sheriff-Coroner-Public Administrator's Org 3111 in the amount of \$135,693 (4/5 vote);**
3. **Adopt Budget Resolution increasing FY 2025-26 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Sheriff-California Standard and Training for Corrections Fund 0095, Subclass 17652, Org 1452 in the amount of \$35,600 (4/5 vote);**
4. **Adopt Budget Resolution increasing FY 2025-26 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator HIDTA State Asset Forfeiture Fund 0095, Subclass 17663, Org 1464 in the amount of \$60,000 (4/5 vote);**
5. **Adopt Budget Resolution increasing FY 2025-26 appropriations for Special Revenue Fund Sheriff-Coroner-Public Administrator Indigent Burial Trust Fund 0095, Subclass 17664, Org 1465 in the amount of \$19,093 (4/5 vote); and**
6. **Adopt Budget Resolution increasing FY 2025-26 appropriations for Sheriff-Coroner-Public Administrator Local Revenue Fund 2011 Realignment Enhancing Law Enforcement Services Account COPS Sheriff Detention Fund 0271, Subclass 13023, Org 31190200 in the amount of \$21,000 (4/5 vote).**

There is no additional Net County Cost associated with the recommended actions. Approval of recommended action No. 1 will allow additional appropriations to cover the Sheriff Office's unbudgeted expenses and unanticipated revenue for the support to the United States Forest Service Garnet fire. Approval of recommended action No. 2 will increase the FY 2025-26 appropriations and estimated revenues for Sheriff's Org 3111 to fund FY 2025-26 qualifying departmental expenditures through Operating Transfers In. Approval of recommended action No.'s 3 through 6 will increase the FY 2025-26 appropriations in specified Sheriff's Special Revenue Fund (SRF) and Local Revenue Fund (LRF) Orgs. This item is countywide.

ALTERNATIVE ACTION(S):

There is no viable alternative action(s). If the Board does not approve recommended action No. 1, the Sheriff's Office will not be able to increase appropriations for the unbudgeted Garnet fire expenses and unanticipated revenues. If the Board does not approve recommended action. No's 2 through 6, the Sheriff's Office will not be able to utilize the restricted funding for qualifying Sheriff-Coroner-Public Administrator Org 3111 expenses.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended actions.

Approval of recommended action No. 1 will increase the FY 2025-26 appropriations and estimated revenues in the Sheriff Org 31113204 in the amount of \$257,173 associated with the overtime and travel expenses for the Sierra Garnet fire that was reimbursed by the United States Forest Service.

Approval of recommended action No. 2 will increase the FY 2025-26 appropriations and estimated revenues in Sheriff's Org 3111 in the amount of \$135,693 to fund FY 2025-26 qualifying expenditures through Operating Transfers-In from the following SRFs and LRF:

- Sheriff-California Standard and Training for Corrections Org 1452 (\$35,600)
- HIDTA State Asset Forfeiture Org 1464 (\$60,000)
- Indigent Burial Trust Fund Org 1465 (\$19,093)
- COPS Sheriff Detention Org 31190200 (\$21,000)

Recommended Action No's 3 through 6 will fund the Operating Transfers Out to the Sheriff Org 3111.

Approval of recommended action No. 3 will increase the FY 2025-26 appropriations in the Sheriff-California Standard and Training for Corrections Org 1452 in the amount of \$35,600. The total includes the estimated revenue to be received along with the available current fund balance of Sheriff-California Standard and Training for Corrections Fund 0095, Subclass 17652.

Approval of recommended action No. 4 will increase the FY 2025-26 appropriations in the HIDTA State Asset Forfeiture Org 1464 in the amount of \$60,000. This total is currently available in the fund balance of HIDTA Asset Forfeiture Treasury Fund 0095, Subclass 17663.

Approval of recommended action No. 5 will increase the FY 2025-26 appropriations in the Indigent Burial Trust Fund Org 1465 in the amount of \$19,093. This total is currently available in the fund balance of Indigent Burial Trust Fund 0096, Subclass 17664.

Approval of recommended action No. 6 will increase the FY 2025-26 appropriation in the COPS Sheriff Detention Fund Org 31190200 in the amount of \$21,000. This total is currently available in fund balance of COPS Sheriff Detention Fund 0271, Subclass 13023. This amount was not included in the Sheriff SRF Orgs Adopted Budget.

DISCUSSION:

In FY 2015-16 departments began to budget appropriations to transfer funds out of SRF Orgs into operating Orgs for qualifying operational expenses. Approval of recommended action No's 2 through 6 will allow the transfer of funds from SRF Orgs or LRF Org to reimburse the Sheriff Org 3111 as follows:

- To offset expenditures for Correctional Officers core training courses from the Standard Corrections Training grant from the Board of State Community Corrections Sheriff - CA St. Corr. Training Fund Org 1452 (\$35,600). This amount was not included in the Sheriff SRF Orgs Adopted Budget.
- To offset the expenditures approved by the HIDTA Governing Board for multiple local, State and Federal operations including but not limited to the task force's overtime, wiretap, software, and surveillance tools from the HIDTA State Asset Forfeiture Org 1464 (\$60,000). This amount was not included in the Sheriff SRF Orgs Adopted Budget.
- To offset expenditures for indigent burial expenses from Indigent Burial Trust Fund Org 1465 (\$19,093). This amount was not included in the Sheriff SRF Orgs Adopted Budget.
- To offset salary expenditures for COPS Sheriff Detention Org 31190200 (\$21,000). This amount was

not included in the Sheriff Local Revenue Fund Org Adopted Budget.

These amounts were not included in the FY 2025-26 Sheriff-Coroner-Public Administrator SRF or LRF Orgs Adopted Budgets.

REFERENCE MATERIAL:

BAI #30, June 24, 2025

ATTACHMENTS INCLUDED AND/OR ON FILE:

- On file with Clerk - Budget Resolution (Org 3111)
- On file with Clerk - Budget Resolution (Org 3111) SRF/LRF Orgs
- On file with Clerk - Budget Resolution (Org 1452)
- On file with Clerk - Budget Resolution (Org 1464)
- On file with Clerk - Budget Resolution (Org 1465)
- On file with Clerk - Budget Resolution (Org 31190200)

CAO ANALYST:

Fine Nai